೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಭೋಗ ವಸ್ತುಗಳ, ಹೋಟೆಲುಗಳ ಮತ್ತು ವಸತಿ ಗೃಹಗಳ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕ.

ಮಂಡನೆಗೆ ಅನುಮತಿ ಕೋರಿಕೆ

ಪ್ರೊ॥ ಎ. ಲಕ್ಷ್ಮೀಸಾಗರ್ (ಕಾನೂನು ಮತ್ತು ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳ ಸಚಿವರು) (ಮುಖ್ಯ ಮಂತ್ರಿಗಳ ಪರವಾಗಿ).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೆ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಭೋಗ ವಸ್ತುಗಳ, ಹೋಟೆಲುಗಳ ಮತ್ತು ವಸತಿ ಗೃಹಗಳ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸಲು ತಮ್ಮ ಅನುಮತಿ ಕೋರುತ್ತೇನೆ.

ಅಧ್ಯಕ್ಷರು.—ಪ್ರಸ್ತಾವ ಏನೆಂದರೆ; ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಭೋಗ ವಸ್ತುಗಳ, ಹೋಟೆಲುಗಳ ಮತ್ತು ವಸತಿ ಗೃಹಗಳ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಮಂಡಿಸಲು ಅನುಮತಿ ನೀಡುವುದು.

ಪ್ರಸ್ತಾವ ಅಂಗೀಕರಿಸಲ್ಪಟ್ಟಿತು ಮತ್ತು ಅನುಮತಿ ನೀಡಲಾಯಿತು.

ಪ್ರೊ॥ ಎ. ಲಕ್ಷ್ಮೀಸಾಗರ್ (ಕಾನೂನು ಮತ್ತು ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳ ಸಚಿವರು.)—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೆ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಭೋಗ ವಸ್ತುಗಳ, ಹೋಟೆಲುಗಳ ಮತ್ತು ವಸತಿ ಗೃಹಗಳ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸುತ್ತೇನೆ.

ಅಧ್ಯಕ್ಷರು.—ವಿಧೇಯಕವನ್ನು ಮಂಡಿಸಲಾಗಿದೆ.

(Adjourned Meetings)

THE KARNATAKA TAX ON LUXURIES (HOTELS AND LODGING HOUSES) (AMENDMENT) BILL, 1989.

(L. A. Bill No. 8 of 1989)

A Bill further to amend the Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1979.

Whereas it is expedient further to amend the Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1979 for the purposes hereinafter appearing

Be it enacted by the Karnataka State Legislature in the Fortieth Year of the Republic of India as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Karnataka Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 1989.

(2) It shall come into force on the first day of April, 1989.

2. **Amendment of section 3.**—In section 3 of the Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1979 (Karnataka Act 22 of 1979), for sub-section (1), excluding the provisos, the following shall be substituted, namely—

"(1) Subject to the provisions of this Act, there shall be levied and collected a tax on the luxury provided in a hotel in respect of every room (to be known as Luxury Tax) at the following rates, namely;—

(a) Where the charges for lodging per room per day are not less than thirty five rupees but less than one hundred rupees.	Five percent of such charges.
(b) Where the charges for lodging per room per day are not less than one hundred rupees but less than three hundred rupees.	Ten percent of such charges.
(c) Where the charges for lodging per room per day are not less than three hundred rupees.	Fifteen percent of such charges"

"I hereby certify that this Bill is a money Bill within the meaning of Article 199 of the Constitution of India.

Speaker"

Dated :

Statement of Objects and Reasons

(As appended to at the time of introduction of the Bill)

To give effect to the proposals made in the Budget speech it is proposed to amend the Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1979.

Hence the Bili.

Financial Memorandum

No extra expenditure is involved in the proposed measure.

S. R. BOMMAI
Chief Minister.
M. INNASAPPA
Secretary.

ANNEXURE

Extracts from the Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1979.

xx xx xx

3. **Levy and collection of luxury tax.**—(1) Subject to the provisions of this Act, there shall be levied and collected a tax on the luxury provided in a hotel in respect of every room (to be known as 'Luxury Tax') at the following rates, namely :—

(a) Where the charges for lodging per room per day are not less than thirty five rupees but less than one hundred	Five per cent of such charges.
(b) Where the charges for lodging per room per day are not less than rupees one hundred but less than two hundred rupees.	Seven and half per cent of such charges
(c) Where the charges for lodging per room per day are not less than rupees two hundred.	Ten Per cent of such charges.